
HOUSE BILL 1308

State of Washington

60th Legislature

2007 Regular Session

By Representatives McCune, Morrell, Campbell, McDonald, Sump, Roach, Kristiansen, Hailey, Dunn, Appleton, Hurst, Pearson, Upthegrove, Strow, Moeller, VanDeWege, Springer, Bailey and Seaquist

Read first time 01/16/2007. Referred to Committee on Finance.

1 AN ACT Relating to the support of military families stationed in
2 Washington state through an exemption from the state and local real
3 estate excise taxes for home sales resulting from military relocation
4 orders; adding a new section to chapter 82.45 RCW; and providing an
5 effective date.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

7 NEW SECTION. **Sec. 1.** A new section is added to chapter 82.45 RCW
8 to read as follows:

9 (1) The sale of real property is exempt from tax under this
10 chapter, if the seller claiming the exemption: (a) Occupied the
11 property as a principal place of residence on the date military
12 relocation orders were issued that require the seller, or seller's
13 spouse, to relocate for continued active duty service; (b) purchased
14 the residence within the five years preceding the date of issuance of
15 the military relocation orders; (c) sold the property within the twelve
16 months following the issuance of the military relocation orders; and
17 (d) was an active duty member of the military on the date the property
18 was sold, or the seller's spouse was an active duty member on such
19 date.

1 (2)(a) When a real estate tax affidavit is submitted to the county
2 treasurer and the affidavit specifies the exemption under this section,
3 the treasurer may request to verify, or maintain copies of, documents
4 required in accordance with (b) of this subsection.

5 (b) The seller taking the exemption under this section must keep
6 records necessary for the department to verify eligibility under this
7 section including, but not limited to: (i) The permanent change of
8 station orders, or other documentation substantiating military
9 relocation orders; (ii) the instrument of sale or conveyance
10 substantiating the seller's purchase of the residence within the three
11 years preceding the date of issuance of the military relocation orders;
12 (iii) documentation indicating active duty status in the military on
13 the date the property was sold; (iv) the seller's Washington state
14 driver's license and certificate of vehicle license registration, if
15 the seller owns and operates a vehicle; and (v) the seller's voter
16 registration card, or other documentation indicating that the seller is
17 registered to vote in the state of Washington, if the seller is
18 registered to vote.

19 (3) For the purposes of this section, "military" means the armed
20 forces of the United States, the national guard, or the reserves of the
21 armed forces of the United States.

22 NEW SECTION. **Sec. 2.** This act takes effect October 1, 2007.

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